

**ORIGINAL****In the United States Court of Federal Claims**

No. 13-773 T

(Filed January 14, 2014)

**FILED**

SHARON D. COLEMAN, )  
 Plaintiff, )  
 v. )  
 THE UNITED STATES, )  
 Defendant. )

JAN 14 2014

U.S. COURT OF  
FEDERAL CLAIMS**ORDER**

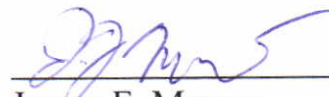
On December 12, 2013, the court ordered plaintiff to show cause why her suit should not be dismissed and directed her to file an amended complaint on or before January 13, 2014. *See* Doc. 7. While the court appreciates the fact that plaintiff sent correspondence to the court that was filed on January 14, 2014, *see* Doc. 8, the content of that correspondence fails to demonstrate that her case should remain pending.

The United States Court of Federal Claims has jurisdiction to “render judgment upon any claim *against the United States* founded either upon the Constitution, or any Act of Congress or any regulation of an executive department, or upon any express or implied contract with the United States, or for liquidated or unliquidated damages in cases not sounding in tort.” 28 U.S.C. § 1491(a)(1) (emphasis added). This jurisdictional grant covers some tax matters. *See e.g., New York Life Ins. Co. v. United States*, 118 F.3d 1553, 1558 (Fed. Cir. 1997) (affirming this court’s jurisdiction over federal tax refund cases).

Although plaintiff’s claim appears to involve an issue with her tax return, nothing in the papers she has submitted establishes that she has a claim against the United States. Even assuming that she has a claim against some person or entity for the mishandling or misappropriation of her tax refund, because that claim is apparently not against the United States, this court cannot review the matter further.

Plaintiff’s case is dismissed for lack of jurisdiction.

**SO ORDERED.**



---

James F. Merow  
Senior Judge